IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

**THE HON'BLE Mr. JUSTICE B. SUDERSHAN REDDY**

**and**
**THE HON'BLE Mr. JUSTICE C.V.RAMULU**

**WRIT PETITION No. 10075 of 2001**

Between:

M/s. Yadagiri Theatre, Santhoshnagar, rep. by its Managing Partner B.Krishna, S/o Yadagiri, R/o. Champapet, Ranga Reddy District.

**..... PETITIONER**

AND

1. The State of Andhra Pradesh, represented by its Secretary Law and Legislative Affairs, Law Department,
Secretariat, Hyderabad.
2. The State of Andhra Pradesh, represented by its Secretary, Housing, Municipal Administration and Urban Development
Department, Secretariat, Hyderabad.
3. The Commissioner of Commercial Taxes, Hyderabad.
4. The Entertainment Tax Officer - II, Saroornagar at Dilsukhnagar, Hyderabad.

**.....RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ of Mandamus or any other appropriate Writ or Writs, order or direction to declare Section 4 of the A.P. Entertainment Tax Act 1939 as amended by A.P. Act No. 23 of 1991, and G.O.Ms.No.396, M.A. (J) Department, dated 6.10.1990 issued by the 1st respondent holding the same as illegal arbitrary, and without jurisdiction.

**Counsel for the Petitioner: Mr. A.BICHAIAH**

**Counsel for the Respondents: SPL GP FOR TAXES**

**The Court made the following :**

**ORAL ORDER:**

(per Honourable Sri Justice B.Sudershan Reddy)

It is conceded at the Bar that the subject matter that arises for consideration in this writ petition is squarely covered by the decision rendered in **Nataraj Theatre & Others v. Entertainment Tax Officer.** Following the said judgment, this Writ Petition shall stand dismissed without any order as to costs.

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B.SUDERSHAN REDDY, J.

26.4.2005

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C.V.RAMULU, J.

VR.

To

1. The State of Andhra Pradesh, represented by its Secretary Law and Legislative Affairs, Law Department,
Secretariat, Hyderabad.
2. The State of Andhra Pradesh, represented by its Secretary, Housing, Municipal

Administration and Urban Development
Department, Secretariat, Hyderabad.
3. The Commissioner of Commercial Taxes, Hyderabad.
4. The Entertainment Tax Officer - II, Saroornagar at Dilsukhnagar, Hyderabad.

**5) Two CCs to Special Government Pleader for Taxes, High Court Buildings, Hyderabad (OUT).**

6) 2 CD copies

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